

## **General Fund Summary**

The general fund provides financial support for the city's basic services. Many divisions are funded solely by the general fund, others receive general fund subsidies, and others have multiple funding sources.

Revenues, excluding the unencumbered balance and transfers from other funds, are projected at \$635.4 million, an increase of 3.6 percent over 2007 revenue projections. A description of the major revenue sources of the general fund is provided below, followed by a revenue summary chart.

### **Income Tax**

The primary source of revenue to the general fund is the income tax. Columbus' income tax was first instituted in 1947 at 0.5 percent. Subsequent increases occurred in 1956, to 1.0 percent; in 1971, to 1.5 percent; and in 1982, to its current 2.0 percent. Since that time, low unemployment and a high level of economic development resulted, until recently, in increasing tax collections. This level of revenue growth enabled the city to expand many programs and improve services in the 1990's.

The city levies the income tax on all wages, salaries, commissions, and other compensation paid to employees and on the net proceeds of business operations in the city. Pursuant to Columbus City Codes, Section 361.36, 75 percent of all income tax collections are deposited in the general fund for general fund operations and 25 percent of collections are deposited in a separate fund to service debt on capital improvements.

Approximately 85 percent of income taxes are collected through employer withholdings. Payments are made to the city on a statutorily prescribed basis.

The income tax is the largest source of revenue for general fund operations. In 2008, income tax revenues are expected to grow by 3.75 percent, yielding \$406.1 million.

### **Property Tax**

The city annually receives property taxes equal to 3.14 mills of assessed tangible and real property and public utility, located in the city. Property taxes are collected by Franklin, Fairfield, and Delaware counties and are typically remitted to the city on a semi-annual basis. Collections are based on the prior year's assessed valuations, established by state law at 35 percent of appraised market value for real property, at 88 percent for tangible personal property, and at 100 percent of true value for public utility property. Taxes are collected one year in arrears for real property and in the current year for tangible personal property.

Pursuant to Ohio statute and Columbus City Codes, property tax revenue is used for three purposes: certain debt service requirements, partial payment of police and fire pension costs, and general fund operations. State law requires that the first two obligations be met before property tax revenue can be deposited into the general fund for general operations. Because the city pays debt service on non-enterprise capital improvements from the special income tax (SIT) fund, property tax revenues are deposited directly in the general fund.

Property tax collections have steadily increased over the past ten years. Large increases typically occur every six years due to comprehensive reappraisals. Less formal triennial updates that occur the third year in between the six-year appraisals produce more modest growth. A comprehensive reappraisal took place in 2005, the effect of which was felt in 2006, since real property taxes are collected in arrears. The growth estimate for property tax collections is 0.3 percent in 2008.

### **Hotel-Motel Tax**

Columbus City Code Section 371.02 authorizes the levying of a six percent excise tax on room rates at hotels and motels located in the city. In 1988, 15 percent of the hotel-motel tax was repealed to allow the Convention Facilities Authority to use 0.9 percent of the total tax to finance construction of a convention center. In 1989, the city levied the 5.1 percent tax balance. Revenues are distributed in the following manner: 29.4 percent for the advancement of cultural development in the community; between 29.4 and 36.0 percent to promote the City of Columbus; 8.2 percent for emergency human service needs; 8.4 percent for deposit into the housing trust fund, and the balance deposited into the general fund without restriction. The 2008 projection for general fund hotel-motel tax receipts is \$4.0 million.

### **Kilowatt-Hour Tax**

Beginning in 2001, a tax was levied on users of electricity provided by the Division of Electricity. Known as the kilowatt-hour (KWH) tax, state statutes provide for these monies collected from users located within the city to be deposited to the city's general fund. These revenues are estimated at \$3.5 million for 2008.

### **Shared Revenues**

Local government fund (LGF) revenues represent portions of various State of Ohio taxes which are shared with local governments within the state. The local community funds, formerly known as the local government fund and the local government revenue assistance fund via the county are now combined as the local community funds from the State via the county. This category also includes the city's share of estate taxes and other smaller taxes. Total revenues are projected at \$55.4 million in 2008; a slight increase of 0.88 percent from projected 2007 receipts.

### **Fines and Penalties**

The City of Columbus receives 100 percent of all municipal court costs and fines (that have not been earmarked for special purposes; i.e., computerization of court functions) assessed in cases initiated by the city, as well as fines assessed for traffic and parking violations. In addition, the city receives a percentage of court costs and fines assessed in cases initiated by the state, county or other municipalities and tried in the Franklin County Municipal Court. Revenues from fines and penalties are projected at \$21.37 million in 2008, a 3.3 percent increase over 2007 projections.

## **Charges for Service**

Sources of revenue in this category include pro-rata charges, parking meter revenues and other parking charges, and revenue from various divisions that charge for services. These include auto impounding fees, sales of impounded autos and other police service charges, certain fire protection and dispatching service charges, third party reimbursements for emergency medical services (EMS), and revenue from the collection of income taxes and prosecution services for other municipalities and villages. Total revenues from charges for service are projected at \$48.14 million in 2008.

Pursuant to Ordinance 2956-96, all independent funds are assessed an administrative service charge of 4.5 percent of revenues, the proceeds of which are deposited into the general fund. This charge, referred to as "pro-rata", represents a fee for certain services performed by administrative divisions for enterprise, special revenue, grant and internal service divisions, and for which no specific service charge is assessed. Services include, but are not limited to, debt administration and budget preparation provided by the Finance and Management Department, legal services provided by the City Attorney, financial reporting and assistance provided by the City Auditor, and maintenance and cleaning services provided by the Division of Facilities Management.

## **Investment Earnings**

Investment earnings are deposited into the fund in which they were earned. The Treasury Investment Board, consisting of the City Treasurer, City Auditor, and the Finance and Management Director, is responsible for investing the city's liquid assets. In order to ensure the credit-worthiness of the investment of public monies, federal statutes restrict municipal investment to U.S. government securities, bank certificates of deposit, and repurchase agreements. General fund investment earnings are projected to yield \$27.5 million in 2008.

## **License and Permit Fees**

This category consists primarily of cable communications fees and fees charged by the Department of Public Safety for the issuance and enforcement of City of Columbus licenses and permits. The city charges cable companies a service permit fee for the ability to operate a cable system in the City of Columbus, equal to five percent of cable operator gross revenues. Fees in this category are estimated at \$8.77 million in 2008, of which Cable TV permits are expected to be approximately \$7 million.

## **Other Revenue**

The category includes \$5.3 million in lease rental payments from the Solid Waste Authority of Central Ohio, \$1 million of various unclaimed funds, \$1.6 million in refunds and \$328,000 in miscellaneous revenue.

## **Encumbrance Cancellations**

These funds represent monies set aside in prior fiscal years for expenditures that subsequently were not made. Funds then can be made available for use through the cancellation of encumbrances. The estimate for 2008 is \$1.45 million.

# General Fund Summary

GENERAL FUND REVENUE BY SOURCE AND YEAR HISTORICAL AND PROJECTED 2004-2008											
SOURCE	2004 ACTUAL	PERCENT CHANGE	2005 ACTUAL	PERCENT CHANGE	2006 ACTUAL	PERCENT CHANGE	2007 PROJECTED	PERCENT CHANGE	2008 PROJECTED	PERCENT CHANGE	2008 PERCENT OF TOTAL
Income Tax	\$ 340,388,166	3.37%	\$ 352,984,355	3.70%	\$ 376,365,049	6.62%	\$ 391,400,000	3.99%	\$ 406,100,000	3.76%	62.45%
Property Tax	45,135,532	1.20%	45,461,426	0.72%	51,048,472	12.29%	51,185,000	0.27%	51,336,000	0.30%	7.89%
Kilowatt Hour Tax	3,264,685		3,364,132	3.05%	3,334,596	-0.88%	3,435,000	3.01%	3,500,000	1.89%	0.54%
Hotel/Motel Tax	2,875,391	2.54%	3,204,310	11.44%	3,418,590	6.69%	3,750,000	9.69%	4,000,000	6.67%	0.62%
TOTAL TAXES	391,663,774	3.98%	405,014,223	3.41%	434,166,707	7.20%	449,770,000	3.59%	464,936,000	3.37%	71.50%
Local Government Fund	42,979,335	-0.22%	43,557,960	1.35%	43,995,413	1.00%	43,495,000	-1.14%	47,860,000	10.04%	7.36%
Revenue Assistance Fund	3,829,752	-0.01%	3,841,665	0.31%	3,840,772	-0.02%	3,840,000	-0.02%	-	-100.00%	0.00%
Estate Tax	8,031,455	-13.38%	8,941,328	11.33%	9,926,200	11.01%	6,500,000	-34.52%	6,500,000	0.00%	1.00%
Liquor Permit Fee, Other	1,084,048	9.25%	1,124,614	3.74%	1,145,859	1.89%	1,071,000	-6.53%	1,079,000	0.75%	0.17%
TOTAL SHARED REVENUE	55,924,590	-2.18%	57,465,567	2.76%	58,908,244	2.51%	54,906,000	-6.79%	55,439,000	0.97%	8.53%
License and Permit Fees	2,043,753	113.39%	1,882,351	-7.90%	8,473,898	350.18%	8,495,000	0.25%	8,765,000	3.18%	1.35%
Fines and Penalties	17,751,819	3.87%	20,543,981	15.73%	20,669,858	0.61%	21,425,000	3.65%	21,366,000	-0.28%	3.29%
Investment Earnings	5,490,636	-42.93%	10,200,767	85.78%	20,411,101	100.09%	31,300,000	53.35%	27,500,000	-12.14%	4.23%
Charges for Service	37,929,597	15.67%	39,603,856	4.41%	42,447,529	7.18%	45,911,000	8.16%	48,143,000	4.86%	7.40%
All Other	1,559,168	-1.53%	5,159,701	230.93%	2,326,655	-54.91%	1,803,000	-22.51%	8,257,000	357.96%	1.27%
TOTAL OTHER REVENUES	64,774,973	4.40%	77,390,656	19.48%	94,329,041	21.89%	108,934,000	15.48%	114,031,000	4.68%	17.54%
TOTAL ALL REVENUES	512,363,337	3.32%	539,870,446	5.37%	587,403,992	8.80%	613,610,000	4.46%	634,406,000	3.39%	97.56%
Encumbrance Cancellations	2,002,886	-22.86%	1,016,008	-49.27%	1,242,793	22.32%	6,430,246	417.40%	1,448,000	-77.48%	0.22%
Unencumbered Balance	8,958,279	-19.00%	21,678,390	141.99%	20,196,928	-6.83%	26,359,754	30.51%	14,446,000	-45.20%	2.22%
Fund Transfers	25,000,000	2.46%	13,000,000	-48.00%	13,630,895	4.85%	-	-100.00%	-	-	-
Other Misc. Transfers	6,293	-99.47%	-	-100.00%	-	-	-	-	-	-	-
Total Annual Resources	548,330,795	2.47%	575,564,844	4.97%	622,474,608	8.15%	646,400,000	3.84%	650,300,000	0.60%	100.00%
27th Pay Period Reserve Fund	12,802,237	6.22%	13,552,237	5.86%	15,402,237	13.65%	17,252,237	12.01%	2,000,000	-88.41%	
Economic Stabilization Fund	53,567,921	191.58%	41,737,978	-22.08%	41,812,246	0.18%	43,812,246	4.78%	43,812,246	0.00%	
<b>TOTAL GENERAL FUND AVAILABLE RESOURCES</b>	<b>\$ 614,700,953</b>	<b>8.69%</b>	<b>\$ 630,855,059</b>	<b>2.63%</b>	<b>\$ 679,689,091</b>	<b>7.74%</b>	<b>\$ 707,464,483</b>	<b>4.09%</b>	<b>\$ 696,112,246</b>	<b>-1.60%</b>	

## **Expenditures and Personnel**

The following tables provide summary detail on general fund expenditures and personnel levels.

# General Fund Summary

GENERAL FUND 2008 PROPOSED BUDGET SUMMARY BY CHARACTER							
Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 2,958,270	\$ 42,000	\$ 901,164	\$ -	\$ -	\$ -	\$ 3,901,434
City Auditor							
City Auditor	2,414,611	34,100	626,547	-	-	-	3,075,258
Income Tax	6,123,271	64,500	1,079,220	-	-	-	7,266,991
Total	8,537,882	98,600	1,705,767	-	-	-	10,342,249
City Treasurer							
City Treasurer	843,000	5,000	45,140	-	-	-	893,140
City Attorney							
City Attorney	9,805,534	146,750	418,245	-	-	-	10,370,529
Real Estate	390,405	-	-	-	-	-	390,405
Total	10,195,939	146,750	418,245	-	-	-	10,760,934
Municipal Court Judges	12,821,821	119,750	1,042,864	-	-	-	13,984,435
Municipal Court Clerk	9,121,128	150,050	814,138	-	-	-	10,085,316
Civil Service	2,970,147	56,394	355,019	-	-	-	3,381,560
Public Safety							
Administration	1,226,560	6,367	9,330,133	-	-	-	10,563,060
Support Services	4,462,526	589,386	794,972	1,000	-	-	5,847,884
Police	233,469,190	4,382,480	13,687,567	225,000	-	1,653,357	253,417,594
Fire	177,954,061	3,933,387	9,005,401	22,500	-	283,020	191,198,369
Total	417,112,337	8,911,620	32,818,073	248,500	-	1,936,377	461,026,907
Mayor's Office							
Mayor	1,979,002	11,842	94,680	-	-	-	2,085,524
Community Relations	703,960	6,194	150,086	-	-	-	860,240
Equal Business Opportunity	724,293	5,430	20,966	-	-	-	750,689
Office of Education	582,129	2,150	396,556	250	-	-	981,085
Total	3,989,384	25,616	662,288	250	-	-	4,677,538
Development							
Administration	2,449,661	54,187	598,576	663,283	-	-	3,765,707
Econ. Development	340,973	78,375	538,201	2,870,574	-	-	3,828,123
Planning	1,151,834	15,734	77,227	-	-	-	1,244,795
Neighborhood Services	6,230,760	76,428	2,729,139	10,000	-	21,800	9,068,127
Housing	388,125	2,000	2,930,314	-	-	-	3,320,439
Total	10,561,353	226,724	6,873,457	3,543,857	-	21,800	21,227,191
Finance and Management							
Finance Administration	2,116,668	15,250	119,215	-	-	-	2,251,133
Financial Management	2,618,698	31,075	1,487,793	-	-	-	4,137,566
Facilities Management	4,966,842	478,543	9,548,286	15,750	-	491,702	15,501,123
Finance City-wide	-	-	-	-	-	1,570,000	1,570,000
Citywide Technology Billings	-	-	13,122,473	-	-	-	13,122,473
Total	9,702,208	524,868	24,277,767	15,750	-	2,061,702	36,582,295
Human Resources	1,421,981	30,257	201,063	-	-	-	1,653,301
Health	-	-	-	-	-	19,303,319	19,303,319
Recreation and Parks	-	-	-	-	-	25,697,587	25,697,587
Public Service							
Administration	2,238,448	4,788	20,192	-	-	-	2,263,428
Refuse Collection	11,168,623	146,603	9,754,518	102,000	-	-	21,171,744
Parking Violations	2,559,678	25,205	743,239	19,500	-	-	3,347,622
Total	15,966,749	176,596	10,517,949	121,500	-	-	26,782,794
<b>Total General Fund</b>	<b>\$ 506,202,199</b>	<b>\$ 10,514,225</b>	<b>\$ 80,632,934</b>	<b>\$ 3,929,857</b>	<b>\$ -</b>	<b>\$ 49,020,785</b>	<b>\$ 650,300,000</b>
Jobs Growth Fund							
Education	-	-	600,000	-	-	-	600,000
<b>Total General-Related Funds</b>	<b>\$ 506,202,199</b>	<b>\$ 10,514,225</b>	<b>\$ 81,232,934</b>	<b>\$ 3,929,857</b>	<b>\$ -</b>	<b>\$ 49,020,785</b>	<b>\$ 650,900,000</b>

## General Fund Summary

EXPENDITURE AND BUDGET SUMMARY GENERAL FUND				
	2005 ACTUAL	2006 ACTUAL	2007 PROJECTED	2008 PROPOSED
City Council	\$ 4,292,000	\$ 4,398,148	\$ 3,767,988	\$ 3,901,434
City Auditor				
City Auditor	4,030,136	4,211,433	4,004,093	3,075,258
Income Tax	6,532,497	6,959,481	7,887,439	7,266,991
Total	10,562,633	11,170,914	11,891,532	10,342,249
City Treasurer	877,134	879,184	920,450	893,140
City Attorney				
City Attorney	9,073,240	9,710,450	10,373,346	10,370,529
Real Estate	332,859	344,297	358,260	390,405
Total	9,406,099	10,054,747	10,731,606	10,760,934
Municipal Court Judges	11,879,067	12,610,066	13,203,730	13,984,435
Municipal Court Clerk	8,794,347	9,527,255	9,875,532	10,085,316
Civil Service	2,705,648	2,952,162	3,458,696	3,381,560
Public Safety				
Administration	12,365,115	12,174,782	2,248,010	10,563,060
Support Services	429,890	5,519,251	6,292,926	5,847,884
Police	214,392,500	229,654,807	243,106,275	253,417,594
Fire	163,572,961	171,392,377	184,270,549	191,198,369
Total	390,760,466	418,741,217	435,917,760	461,026,907
Mayor's Office				
Mayor	1,982,447	2,209,683	2,261,875	2,085,524
Community Relations	815,671	881,645	1,057,650	860,240
Equal Business Opportunity	899,290	962,940	977,088	750,689
Office of Education	673,823	800,422	1,669,420	981,085
Total	4,371,231	4,854,690	5,966,033	4,677,538
Development				
Administration	2,517,930	3,367,357	4,356,980	3,765,707
Economic Development	2,783,933	3,026,108	3,949,681	3,828,123
Planning	826,267	1,038,117	1,651,179	1,244,795
Neighborhood Services	9,335,456	10,103,546	11,116,418	9,068,127
Housing	2,293,092	2,599,592	3,278,797	3,320,439
Total	17,756,677	20,134,720	24,353,055	21,227,191
Finance and Management				
Finance Administration	2,034,887	2,740,199	2,795,996	2,251,133
Financial Management	1,272,233	1,440,965	4,005,041	4,137,566
Facilities Management	12,814,294	14,313,321	15,759,800	15,501,123
Finance City-wide	3,933,270	4,679,480	3,790,000	1,570,000
Citywide Technology Billings	-	-	-	13,122,473
Fleet Management GF	2,702,495	275,230	3,491,392	-
Total	22,757,180	23,449,195	29,842,229	36,582,295
Human Resources	1,682,760	1,952,392	2,205,526	1,653,301
Technology				
Telecommunications	397,637	-	-	-
Total	397,637	-	-	-
Health	18,313,429	20,093,916	20,689,532	19,303,319
Recreation and Parks	24,684,754	25,438,910	28,038,283	25,697,587
Public Service				
Administration	1,181,772	2,242,312	2,561,937	2,263,428
Refuse Collection	21,978,257	23,897,762	25,436,199	21,171,744
Parking Violations	2,952,693	3,303,745	3,094,101	3,347,622
Total	26,112,722	29,443,819	31,092,237	26,782,794
<b>Total General Fund</b>	<b>\$ 555,353,784</b>	<b>\$ 595,701,335</b>	<b>\$ 631,954,189</b>	<b>\$ 650,300,000</b>
Safety Initiatives Fund	-	1,102,230	1,317,000	-
Jobs Growth Fund	813,333	1,433,565	684,000	600,000
Safety Staffing Contingency Fund	-	-	1,000,000	-
<b>Total General-Related Funds</b>	<b>\$ 556,167,117</b>	<b>\$ 598,237,130</b>	<b>\$ 634,955,189</b>	<b>\$ 650,900,000</b>

NOTE: For the general fund, 2008 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. For an adjusted historical comparison, see page 26-9.



# General Fund Summary

ADJUSTED* EXPENDITURE AND BUDGET SUMMARY GENERAL FUND WITH DoT COSTS					
	2005 ACTUAL	2006 ACTUAL	2007 PROJECTED	2008 PROPOSED	2008 WITH DoT
City Council	\$ 4,292,000	\$ 4,398,148	\$ 3,767,988	\$ 3,901,434	\$ 4,101,027
City Auditor					
City Auditor	4,030,136	4,211,433	4,004,093	3,075,258	4,038,634
Income Tax	6,532,497	6,959,481	7,887,439	7,266,991	8,364,420
Total	10,562,633	11,170,914	11,891,532	10,342,249	12,403,054
City Treasurer	877,134	879,184	920,450	893,140	985,078
City Attorney					
City Attorney	9,073,240	9,710,450	10,373,346	10,370,529	10,603,719
Real Estate	332,859	344,297	358,260	390,405	390,405
Total	9,406,099	10,054,747	10,731,606	10,760,934	10,994,124
Municipal Court Judges	11,879,067	12,610,066	13,203,730	13,984,435	13,984,435
Municipal Court Clerk	8,794,347	9,527,255	9,875,532	10,085,316	10,085,316
Civil Service	2,705,648	2,952,162	3,458,696	3,381,560	3,651,380
Public Safety					
Administration	12,365,115	12,174,782	2,248,010	10,563,060	10,729,708
Support Services	429,890	5,519,251	6,292,926	5,847,884	6,380,973
Police	214,392,500	229,654,807	243,106,275	253,417,594	255,037,780
Fire	163,572,961	171,392,377	184,270,549	191,198,369	192,795,903
Total	390,760,466	418,741,217	435,917,760	461,026,907	464,944,364
Mayor's Office					
Mayor	1,982,447	2,209,683	2,261,875	2,085,524	2,271,480
Community Relations	815,671	881,645	1,057,650	860,240	981,606
Equal Business Opportunity	899,290	962,940	977,088	750,689	961,758
Office of Education	673,823	800,422	1,669,420	981,085	1,131,306
Total	4,371,231	4,854,690	5,966,033	4,677,538	5,346,150
Development					
Administration	2,517,930	3,367,357	4,356,980	3,765,707	4,644,587
Economic Development	2,783,933	3,026,108	3,949,681	3,828,123	3,913,395
Planning	826,267	1,038,117	1,651,179	1,244,795	1,353,193
Neighborhood Services	9,335,456	10,103,546	11,116,418	9,068,127	9,363,803
Housing	2,293,092	2,599,592	3,278,797	3,320,439	3,434,806
Total	17,756,677	20,134,720	24,353,055	21,227,191	22,709,784
Finance and Management					
Finance Administration	2,034,887	2,740,199	2,795,996	2,251,133	2,251,133
Financial Management	1,272,233	1,440,965	4,005,041	4,137,566	4,536,661
Facilities Management	12,814,294	14,313,321	15,759,800	15,501,123	15,563,640
Finance City-wide	3,933,270	4,679,480	3,790,000	1,570,000	1,570,000
Citywide Technology Billings	-	-	-	13,122,473	-
Fleet Management GF	2,702,495	275,230	3,491,392	-	-
Total	22,757,180	23,449,195	29,842,229	36,582,295	23,921,434
Human Resources	1,682,760	1,952,392	2,205,526	1,653,301	1,906,080
Technology					
Telecommunications	397,637	-	-	-	-
Total	397,637	-	-	-	-
Health	18,313,429	20,093,916	20,689,532	19,303,319	21,109,424
Recreation and Parks	24,684,754	25,438,910	28,038,283	25,697,587	26,610,737
Public Service					
Administration	1,181,772	2,242,312	2,561,937	2,263,428	2,458,477
Refuse Collection	21,978,257	23,897,762	25,436,199	21,171,744	21,668,684
Parking Violations	2,952,693	3,303,745	3,094,101	3,347,622	3,420,452
Total	26,112,722	29,443,819	31,092,237	26,782,794	27,547,613
<b>Total General Fund</b>	<b>\$ 555,353,784</b>	<b>\$ 595,701,335</b>	<b>\$ 631,954,189</b>	<b>\$ 650,300,000</b>	<b>\$ 650,300,000</b>
Safety Initiatives Fund	-	1,102,230	1,317,000	-	-
Jobs Growth Fund	813,333	1,433,565	684,000	600,000	600,000
Safety Staffing Contingency Fund	-	-	1,000,000	-	-
<b>Total General-Related Funds</b>	<b>\$ 556,167,117</b>	<b>\$ 598,237,130</b>	<b>\$ 634,955,189</b>	<b>\$ 650,900,000</b>	<b>\$ 650,900,000</b>

\* Divisional 2008 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. This table shows an adjusted historical comparison.

## General Fund Summary

GENERAL FUND PERSONNEL SUMMARY				
	2005 Actual	2006 Actual	2007 Budgeted	2008 Budgeted
City Council	33	31	38	38
<b>City Auditor</b>				
City Auditor	24	25	34	34
Income Tax	75	77	82	82
<b>Total</b>	<b>99</b>	<b>102</b>	<b>116</b>	<b>116</b>
City Treasurer	10	9	12	12
<b>City Attorney</b>				
City Attorney	103	104	119	119
Real Estate	7	6	7	7
<b>Total</b>	<b>110</b>	<b>110</b>	<b>126</b>	<b>126</b>
Municipal Court Judges	173	178	181	184
Municipal Court Clerk	153	146	172	172
Civil Service	30	33	35	33
<b>Public Safety</b>				
Administration	8	10	10	10
Support Services	6	55	56	56
Police- Non Uniformed	329	342	360	368
Police- Uniformed	1,860	1,873	1,874	1,927
Fire- Non Uniformed	43	46	48	51
Fire- Uniformed	1,532	1,540	1,540	1,550
<b>Total</b>	<b>3,778</b>	<b>3,866</b>	<b>3,888</b>	<b>3,962</b>
<b>Mayor's Office</b>				
Mayor	19	19	22	19
Community Relations	8	8	8	7
Equal Business Opportunity	11	11	10	9
Office of Education	4	4	7	6
	42	42	47	41
<b>Development</b>				
Administration	20	20	30	24
Economic Development	1	1	5	3
Neighborhood Services	81	81	83	79
Planning	7	7	15	13
Housing	4	4	6	6
<b>Total</b>	<b>113</b>	<b>113</b>	<b>139</b>	<b>125</b>
<b>Finance and Management</b>				
Administration	31	34	23	24
Financial Management	13	11	30	27
Facilities Management	79	80	81	77
<b>Total</b>	<b>123</b>	<b>125</b>	<b>134</b>	<b>128</b>
Human Resources	16	16	15	13
<b>Technology</b>				
Telecommunications	5	-	-	-
<b>Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Service</b>				
Administration	15	38	32	30
Refuse Collection	217	206	212	170
Parking Violations	35	35	38	37
<b>Total</b>	<b>267</b>	<b>279</b>	<b>282</b>	<b>237</b>
<b>Total General Fund</b>	<b>4,952</b>	<b>5,050</b>	<b>5,185</b>	<b>5,187</b>
<b>Notes:</b> 2005 and 2006 are year-end actuals 2007 and 2008 are budgeted, except elected officials, which are authorized				

HUGH J. DORRIAN  
CITY AUDITOR  
614/645-7615



ROBERT L. MCDANIEL  
DEPUTY CITY AUDITOR  
FAX 614/645-8444

## CITY OF COLUMBUS OHIO

90 WEST BROAD STREET  
COLUMBUS, OHIO 43215

November 1, 2007

Mayor Coleman, President Mentel, and  
Members of Council  
City Hall  
Columbus, Ohio

Dear Mayor Coleman, President Mentel, and Members of Council:

Available Resources for the City of Columbus General Operating Fund for calendar year 2008 are estimated to be

\$650,300,000.

Included in the above amount is a December 31, 2007 carry over amount estimated at \$14,445,812. It should be noted the actual amount carried over from 2006 into 2007 was \$26,359,753.

There are no transfers from the City's Economic Stabilization (Rainy Day) Fund included above.

In addition to the above, the City will have estimated unencumbered balances in the following subfunds.

	<u>Rainy Day Fund</u>	<u>Anticipated Expenditure Fund*</u>	<u>Job Growth Fund</u>	<u>Public Safety Initiative Fund</u>
		(in millions)		
2007, estimated	\$ 44.200	17.252	.641	.275

\*The Anticipated Expenditure Fund is reserved for accumulated payroll costs to be paid in 2008.

This information is intended to assist you in your 2008 budgetary deliberations. Please feel welcome to call me if you should have questions.

Very truly yours,

Hugh J. Dorrian  
City Auditor

HJD/jm  
Enclosures

City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2008

Taxes:

Income tax (Note 1)	\$ 406,100,000
Property tax (Note 2)	51,336,000
Kilo Watt Hour tax equivalent (Note 3)	3,500,000
Hotel-Motel Tax (Note 4)	<u>4,000,000</u>

464,936,000

Shared revenues:

Local community funds via County (Note 5)	40,240,000
Local government funds via State (Note 5)	7,620,000
Estate tax	6,500,000
Liquor permit fees and other	<u>1,079,000</u>

55,439,000

Investment earnings (Note 6)

27,500,000

Charges for services

Administrative charges to non-general fund divisions (Note 7)	23,060,000
Parking meters, lots and permits	3,300,000
Fire division including EMS fees (Note 8)	11,740,000
Police division (Note 9)	6,700,000
All other charges for services (Note 10)	<u>3,343,000</u>

48,143,000

Fines, forfeitures, and penalties:

Municipal court (Note 11)	15,966,000
Parking violations bureau (Note 11)	<u>5,400,000</u>

21,366,000

Licenses and permit fees:

Safety and others (Note 12)	8,765,000
-----------------------------	-----------

All other receipts (Note 13)

8,257,000

Total estimated current revenues for  
calendar year 2008

634,406,000

Estimated unencumbered fund balance at December 31, 2007 (Note 14)

14,445,812

Estimated prior years' encumbrance cancellations

1,448,188

Total estimated available resources for calendar year 2008

\$ 650,300,000

City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2008  
(continued)

Note 1 Income tax collections for 2008, after providing for refunds to taxpayers, are estimated at \$541.475 million. One fourth of the collections will be deposited to a debt service fund, more commonly known as the "income tax set-aside" fund. The remaining three fourths of the collections, approximately \$406.100 million, will be deposited to the City's General Fund.

Note 2 The City's share of taxes collected in 2008 attributable to real, personal, and public utility properties is estimated at \$51.336 million, net of an estimated \$1.2 million retained by the counties and the state for certain of their costs. Amounts paid directly to the City from the State of Ohio, known as "rollbacks", are included herein. The City must use .60 mills of this tax toward the partial payment of police and fire pension costs.

Note 3 Beginning in 2001 a tax was permitted to be levied on users of electricity provided by the City's Division of Electricity. Known as the kilo watt hour (kWh) tax, state statutes provide for these monies applicable to users located within the City to be deposited to the City's General Fund. The equivalency of the tax; since the tax is not actually levied; is transferred from the City's Electricity enterprise to the General Fund; estimated at \$3.500 million in 2008.

Note 4 Chapter 371 of the Columbus City Code establishes the hotel/motel tax and directs its distribution. The distribution of the tax, is estimated, as follows:

<u>Designated Recipient</u>	<u>Tax Rate</u>	<u>% of Total</u>	<u>Estimated Amount</u>
General Fund of the City	1.25%	24.51%	\$ 4,000,000
Experience Columbus	1.50	29.41	4,790,000
Cultural services for community enrichment	1.50	29.41	4,790,000
Emergency Human Services Fund of the City	.42	8.24	1,345,000
Columbus/Franklin County Affordable Housing Trust Corporation	<u>.43</u>	<u>8.43</u>	<u>1,375,000</u>
Total	<u>5.10%</u>	<u>100.00%</u>	<u>\$ 16,300,000</u>

Experience Columbus, formerly the Greater Columbus Convention and Visitors Bureau, has annually sought and received an additional amount from the General Fund portion of the tax.

Note 5 Local government funds represent portions of various State of Ohio taxes which are shared with local governments within the state. The Local Community funds, formerly known as the Local Government funds and Local Government Revenue Assistance funds via the County are now combined as the Local Community funds from the State via the County. It is estimated that these shared taxes will provide \$40.240 million. Approximately \$7.620 million will be received by the City directly from the state.

Note 6 Investment earnings are initially deposited to the treasury investment-earnings fund. Pursuant to various ordinances and resolutions of Council, portions of these earnings are then allocated to the City's water, sewer, electricity and certain other funds. After such allocations, \$27.500 million is estimated to remain available for the General Fund.



City of Columbus  
General Fund  
Estimate of Available Resources  
For Calendar Year 2008  
(continued)

- Note 7      Administrative charges to non General Fund divisions represent certain operating costs initially borne by the General Fund and then partially allocated to other funds of the City. Ordinance No. 0085-2002, passed January 28, 2002, calls for an assessment rate of 4.5% of the revenues of the funds assessed; resulting in revenues to the General Fund of approximately \$23.060 million.
- Note 8      Fire division charges for services include fees for Emergency Medical Transportation Services, estimated at \$9.0 million for 2008. Also included and estimated at \$1.555 million are charges for services rendered to suburban communities, fire prevention inspection fees of \$1.1 million and other miscellaneous charges of \$85,000.
- Note 9      Police division charges for services, include charges for policing schools, auto impounding fees, sales of impounding autos and various other police services; a total of \$6.7 million.
- Note 10     All other charges for services in the total amount of \$3.343 million include amounts estimated from services provided to others for which the City charges. Services provided by, and the estimated charges are: City Attorney (\$1.0 million), City Auditor (\$325,000), Communications (\$460,000), City Sealer (\$350,000), and miscellaneous other charges (\$1.208 million).
- Note 11     Fines, forfeitures, court costs, etc., resulting from operations of the Franklin County Municipal Court should produce approximately \$15.966 million. The City's Parking Violations Bureau will collect approximately \$5.4 million in parking ticket fines.
- Note 12     Various licenses and permits issued primarily via the Department of Public Safety will produce approximately \$1.715 million. Cable TV permits will produce approximately \$7.050 million.
- Note 13     All other receipts amounting to \$8.257 million include \$5.3 million lease rental payments from the Solid Waste Authority of Central Ohio; \$1.000 million of various unclaimed funds; \$1.629 million of various refunds received and \$328,000 of miscellaneous revenue.
- Note 14     The estimated unencumbered fund balance at December 31, 2007 is determined as follows:

Estimated available resources for 2007 as of November 1, 2007	\$     646,400,000
Less: 2007 Expenditures estimated by the Department of Finance	<u>631,954,188</u>
Estimated unencumbered fund balance at December 31, 2007	<u>\$     14,445,812</u>

Hugh J. Dorrian  
City Auditor  
November 1, 2007